

## Executive

## As Passed by the House

## As Passed by the Senate

## As Enacted

**OBMCD18 Monetary settlements with state agencies****R.C. 109.112, 126.071**

Requires the Attorney General to notify and consult the Director of Budget and Management to determine the appropriate fund or funds in which to transfer any money received from a court order in which the state of Ohio or any agency or officer of the state is named. Requires the Attorney General to transfer the money from the Attorney General Court Order Fund to the appropriate fund.

**R.C. 109.112, 126.071**

Same as the Executive.

No provision.

**R.C. 109.112, 126.071**

Same as the Executive.

Prohibits any state agency from agreeing to any monetary settlement that obligates payment from a fund in the State Treasury without consulting the Director of Budget and Management.

Same as the Executive, but replaces the requirement to consult the OBM Director with a requirement to have a previous appropriation and approval from the Controlling Board, prior to a state agency agreeing to any monetary settlement that obligates payments from any fund within the state treasury.

No provision.

Same as the Executive.

## Executive

## As Passed by the House

## As Passed by the Senate

## As Enacted

**OBMCD9 OBM review of law changes affecting public obligations****R.C. 126.11**

Requires state agencies and state issuers seeking changes to certain state public obligations laws to timely submit those changes to the Director of Budget and Management for review and comment.

**Fiscal effect: There will be minimal regulatory and administration costs added as the result of the new review procedures. Costs are expected to be absorbed by OBM and any other affected state agency or institution.**

**R.C. 126.11**

Same as the Executive.

**Fiscal effect: Same as the Executive.**

**R.C. 126.11**

Same as the Executive.

**Fiscal effect: Same as the Executive.**

**R.C. 126.11**

Same as the Executive.

**Fiscal effect: Same as the Executive.**

**OBMCD10 OBM authority to correct errors****R.C. 126.22**

Authorizes the Director of Budget and Management to correct accounting errors committed by any state agency or state institution of higher education, including, but not limited to, the reestablishment of encumbrances cancelled in error.

**R.C. 126.22**

Same as the Executive.

**R.C. 126.22**

Same as the Executive.

**R.C. 126.22**

Same as the Executive.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
<p><b>Fiscal effect: Codifies a provision which has been included in uncodified law of budget acts in the 129th, 130th, and 131st General Assemblies. A similar temporary law provision can be found in Section 503.60 of H.B. 49 of the 132nd General Assembly [see OBMCD24].</b></p>	<p><b>Fiscal effect: Same as the Executive.</b></p>	<p><b>Fiscal effect: Same as the Executive.</b></p>	<p><b>Fiscal effect: Same as the Executive.</b></p>
<b>OBMCD44 Biannual OBM report</b>			
No provision.	No provision.	<p><b>R.C. 126.231</b> Requires the Director of OBM to submit reports to the President and Minority Leader of the Senate, the Speaker and Minority Leader of the House, and the chairpersons of the finance committees of the Senate and House every six months beginning July 1, 2018 on the following:</p>	<p><b>R.C. 126.231</b> Same as the Senate, except the report will be submitted first on October 1, 2018 and then every six months thereafter.</p>
No provision.	No provision.	(1) Line items that have been discontinued but have a remaining balance.	(1) Same as the Senate.
No provision.	No provision.	(2) Funds without expenditures.	(2) Same as the Senate.
No provision.	No provision.	(3) Funds that have spent less than 50% of their appropriations.	(3) Same as the Senate.
No provision.	No provision.	(4) Dedicated purpose funds that have over 100% of their appropriation in cash on hand.	(4) Same as the Senate.

**Executive**

**As Passed by the House**

**As Passed by the Senate**

**As Enacted**

**OBMCD11 Audit costs**

**Section: 229.20**

Requires all costs associated with single audit schedules or financial statements prepared in conformance with generally accepted accounting principles for the state to be paid from ISA Fund 1050 appropriation item 042603, Financial Management.

Requires costs associated with the audit of the Auditor of State to be paid from GRF appropriation item 042321, Budget Development and Implementation.

**Section: 229.20**

Same as the Executive.

Same as the Executive.

**Section: 229.20**

Same as the Executive.

Same as the Executive.

**Section: 229.20**

Same as the Executive.

Same as the Executive.

**OBMCD13 Shared services**

**Section: 229.20**

Requires GRF appropriation item 042425, Shared Services Development, and ISA Fund 1050 appropriation item 042620, Shared Services Operating, to be used by the Director of OBM to support the Shared Services program.

Requires the Director of OBM to include the recovery of costs to operate the Shared Services program in the accounting and budgeting services payroll rate and through direct charges using intrastate transfer vouchers billed to agencies for services

**Section: 229.20**

Same as the Executive.

Same as the Executive.

**Section: 229.20**

Same as the Executive.

Same as the Executive.

**Section: 229.20**

Same as the Executive.

Same as the Executive.

## Executive

## As Passed by the House

## As Passed by the Senate

## As Enacted

rendered using a methodology determined by the Director of OBM and cost recovery revenues to be deposited into the Accounting and Budgeting Fund (Fund 1050).

**OBMCD14 Internal audit****Section: 229.20**

Requires the Director of OBM to include the recovery of costs to operate the Internal Audit Program in the accounting and budgeting services payroll rate and through direct charges using intrastate transfer vouchers billed to agencies reviewed by the program using a methodology determined by the Director of OBM. Requires such cost recovery revenues to be deposited into Fund 1050.

**Section: 229.20**

Same as the Executive.

**Section: 229.20**

Same as the Executive.

**Section: 229.20**

Same as the Executive.

## Executive

## As Passed by the House

## As Passed by the Senate

## As Enacted

**OBMCD15 Forgery recovery****Section: 229.20**

Requires Fund 5EH0 appropriation item 042604, Forgery Recovery, to be used to reissue warrants that have been certified as forgeries by the rightful recipient as determined by the Bureau of Criminal Identification and Investigation and the Treasurer of State. Requires the Director of OBM to reissue a state warrant upon receipt of funds to cover the reissuance of the warrant. Appropriates any additional amounts needed to reissue warrants backed by receipt of funds.

**Section: 229.20**

Same as the Executive.

**Section: 229.20**

Same as the Executive.

**Section: 229.20**

Same as the Executive.

## Executive

## As Passed by the House

## As Passed by the Senate

## As Enacted

**OBMCD19 Personal service expenses****Section: 503.10**

Requires any appropriation from which personal service expenses are paid to bear the employer's share of various costs, unless otherwise prohibited by law. Requires that these costs be determined in conformity with the appropriate sections of law and paid in accordance with procedures specified by OBM. Permits expenditures from appropriation item 070601, Public Audit Expense - Intra-State, to be exempted from this requirement.

**Section: 503.10**

Same as the Executive.

**Section: 503.10**

Same as the Executive.

**Section: 503.10**

Same as the Executive.

**OBMCD20 Satisfaction of judgments and settlements against the state****Section: 503.20**

Permits the use of certain appropriations to satisfy judgments, settlements, and administrative awards ordered or approved by the Court of Claims or by any other court of competent jurisdiction in connection with civil actions against the state.

**Section: 503.20**

Same as the Executive.

**Section: 503.20**

Same as the Executive.

**Section: 503.20**

Same as the Executive.

## Executive

## As Passed by the House

## As Passed by the Senate

## As Enacted

**OBMCD21 Capital project settlements****Section: 503.30**

Specifies an additional and supplemental procedure to provide for payments of judgments and settlements if the Director of OBM determines that sufficient unencumbered moneys do not exist in the particular appropriation to pay the amount of a final judgment rendered against the state or a state agency, including the settlement of a claim approved by a court, in an action upon and arising out of a contractual obligation for the construction or improvement of a capital facility if the costs under the contract were payable in whole or in part from a state capital projects appropriation.

**Section: 503.30**

Same as the Executive.

**Section: 503.30**

Same as the Executive.

**Section: 503.30**

Same as the Executive.

**OBMCD22 Re-issuance of voided warrants****Section: 503.40**

Provides funds for the reissuance of voided warrants under R.C. 126.37, when approved by OBM.

**Section: 503.40**

Same as the Executive.

**Section: 503.40**

Same as the Executive.

**Section: 503.40**

Same as the Executive.

## Executive

## As Passed by the House

## As Passed by the Senate

## As Enacted

**OBMCD23 Reappropriation of unexpended encumbered balances of operating appropriations****Section: 503.50**

(1) Reappropriates on July 1 of the following fiscal year an unexpended balance of an operating appropriation or reappropriation that a state agency lawfully encumbered prior to the close of a fiscal year from the fund from which it was originally appropriated or reappropriated for various time periods based on the type of encumbrance.

(2) Requires any operating appropriations for which unexpended balances are reappropriated for an encumbrance for an item of special order manufacture not available on state contract or in the open market to be reported to the Controlling Board by the Director of OBM by December 31 each year. Requires the report on each such item to include the item, the cost of the item, and the name of the vendor. Requires the report to be updated on a quarterly basis for encumbrances remaining open.

(3) Specifies that a reappropriation made pursuant to this provision lapses upon the expiration of the reappropriation time periods referenced in this section and requires the Director of OBM to cancel the encumbrance of the unexpended

**Section: 503.50**

(1) Same as the Executive.

(2) Same as the Executive.

(3) Same as the Executive.

**Section: 503.50**

(1) Same as the Executive.

(2) Same as the Executive.

(3) Same as the Executive.

**Section: 503.50**

(1) Same as the Executive.

(2) Same as the Executive.

(3) Same as the Executive.

## Executive

## As Passed by the House

## As Passed by the Senate

## As Enacted

reappropriation no later than the end of the weekend following the expiration of the reappropriation period.

(4) Specifies that if the Controlling Board approved a purchase, that approval remains in effect so long as the appropriation used to make that purchase remains encumbered.

(4) Same as the Executive.

(4) Same as the Executive.

(4) Same as the Executive.

**OBMCD24 Correction of accounting errors****Section: 503.60**

(1) Permits the Director of OBM to correct accounting errors committed by OBM staff, such as reestablishing encumbrances or appropriations cancelled in error, during the cancellation of operating encumbrances in November and of nonoperating encumbrances in December.

**Section: 503.60**

(1) Same as the Executive.

**Section: 503.60**

(1) Same as the Executive.

**Section: 503.60**

(1) Same as the Executive.

(2) Permits the Director of OBM to correct accounting errors committed by the staff of a state agency or state institution of higher education, such as reestablishing prior year nonoperating encumbrances canceled or modified in error. Appropriates the reestablished encumbrance amounts.

(2) Same as the Executive.

(2) Same as the Executive.

(2) Same as the Executive.

## Executive

## As Passed by the House

## As Passed by the Senate

## As Enacted

**OBMCD25 Temporary revenue holding****Section: 503.70**

Permits the Director of Budget and Management to create funds in the state treasury for the purpose of temporarily holding revenue required to be credited to a fund in the state treasury, whose disposition is not immediately known at the time of receipt. Requires the Director to credit the revenue to the appropriate fund in the state treasury, once it is identified.

**Section: 503.70**

Same as the Executive.

**Section: 503.70**

Same as the Executive.

**Section: 503.70**

Same as the Executive.

**OBMCD26 Appropriations related to cash transfers and re-establishment of encumbrances****Section: 503.80**

Specifies that any cash transferred by the Director of OBM under R.C. 126.15 (for the purpose of making adjustments to capital or operating budgets) and any amounts necessary to re-establish appropriations or encumbrances under that section are appropriated.

**Section: 503.80**

Same as the Executive.

**Section: 503.80**

Same as the Executive.

**Section: 503.80**

Same as the Executive.

## Executive

## As Passed by the House

## As Passed by the Senate

## As Enacted

**OBMCD27 Income tax distribution to counties****Section: 503.100**

Appropriates from the GRF sufficient funds to make income tax distribution payments to counties required by R.C. 5747.03(B)(2).

**Section: 503.100**

Same as the Executive.

**Section: 503.100**

Same as the Executive.

**Section: 503.100**

Same as the Executive.

**OBMCD31 FY 2017 GRF ending balance****Section: 512.50**

Requires the Director of OBM to allocate cash from the FY 2017 surplus GRF revenue that would otherwise be transferred to the Budget Stabilization Fund (Fund 7013) or the Income Tax Reduction Fund (Fund 4R80) as follows:

(1) Transfer up to \$207,000,000 cash to the Medicaid Local Sales Tax Transition Fund

(2) Transfer up to \$273,415 cash to the Lake Erie Protection Fund

**Section: 512.50**

Same as the Executive.

(1) Same as the Executive.

(2) Same as the Executive.

**Section: 512.50**

Same as the Executive.

(1) Same as the Executive.

(2) Same as the Executive.

No provision.

(1) No provision (but see OBMCD45).

(2) No provision (but see OBMCD46).

## Executive

## As Passed by the House

## As Passed by the Senate

## As Enacted

**OBMCD28 Transfers to the General Revenue Fund of interest earned****Section: 512.10**

Authorizes the Director of OBM to transfer to the GRF interest earned in any state fund, with the exception of funds that are restricted or protected by the Ohio Constitution, federal tax law, or the federal Cash Management Improvement Act.

**Section: 512.10**

Same as the Executive.

**Section: 512.10**

Same as the Executive.

**Section: 512.10**

Same as the Executive.

**OBMCD42 Cash transfer from select non-GRF funds to the GRF**

No provision.

No provision.

**Section: 512.12**

Authorizes the OBM Director to transfer cash each fiscal year from certain funds that are used by the Department of Commerce, the Environmental Protection Agency, the Department of Insurance, the Office of the Consumers' Counsel, the Bureau of Workers' Compensation, the Ohio Industrial Commission, the Public Utilities Commission, or the State Racing Commission, limiting the amounts transferred to no more than 2% of each fund's total FY 2017 appropriation, to the GRF. Specifies that such transfers may be made by intrastate transfer voucher.

**Section: 512.12**

Same as the Senate.

Executive

As Passed by the House

As Passed by the Senate

As Enacted

**OBMCD29 Cash transfers to the General Revenue Fund from non-GRF funds****Section: 512.20**

Permits the Director of OBM to transfer up to \$200 million cash during the FY 2018-FY 2019 biennium from non-GRF funds that are not constitutionally restricted to the GRF.

**Section: 512.20**

Same as the Executive.

**Section: 512.20**

Same as the Executive.

**Section: 512.20**

Same as the Executive.

**OBMCD45 Transfer from the Health and Human Services Fund to the Medicaid Local Sales Tax Transition Fund**

No provision.

No provision.

No provision.

**Sections: 512.27, 512.40**

Requires the Director of Budget and Management to transfer up to \$200,000,000 from the Health and Human Services Fund (Fund 5SA4) to the Medicaid Local Sales Tax Transition Fund (Fund 7104) on July 1, 2017, or as soon as possible thereafter.

No provision.

No provision.

No provision.

Allows the Director of Budget and Management to request a transfer of up to \$207,000,000 to Fund 7104 from unclaimed funds during the biennium for the Medicaid Local Sales Tax Transition Fund. Requires the Director of Commerce to make the transfer upon such request.

## Executive

## As Passed by the House

## As Passed by the Senate

## As Enacted

**OBMCD30 Unclaimed fund remittance****Section: 512.40**

Permits the Director of Budget and Management to request the Director of Commerce to remit to the GRF, during the FY 2018-FY 2019 biennium, up to \$200 million of unclaimed funds that have been reported by holders of unclaimed funds to the unclaimed funds trust fund. Requires the Director of Commerce to remit the funds at the time requested by the Director of Budget and Management.

**Section: 512.40**

Same as the Executive.

**Section: 512.40**

Same as the Executive.

**Section: 512.40**

Same as the Executive.

**OBMCD46 General Revenue Fund transfer to Lake Erie Protection Fund**

No provision.

No provision.

No provision.

**Section: 512.53**

Requires the Director of Budget and Management to transfer up to \$273,415 from the GRF to the Lake Erie Protection Fund on July 1, 2017 or as soon as possible thereafter.

## Executive

## As Passed by the House

## As Passed by the Senate

## As Enacted

**OBMCD41 Workforce and Higher Education Programs Fund cash balance transfer to the GRF**

No provision.

No provision.

**Section: 512.150**

Requires the Director of OBM to transfer the unexpended, unencumbered cash balance in the Workforce and Higher Education Programs Fund (Fund 5RA0) to the GRF on July 1, 2017, or as soon as possible thereafter.

**Section: 512.150**

Same as the Senate.

**OBMCD40 Accounting and encumbrance changes related to consolidation of health boards****Section: 515.35**

Requires the Director of Budget and Management to make any accounting changes made necessary by the board consolidations and transfers provided in Sections 515.30 to 515.34 of the bill.

**Section: 515.35**

Same as the Executive.

**Section: 515.35**

Same as the Executive.

**Section: 515.35**

Same as the Executive.

Permits the Director of Budget and Management to cancel an existing encumbrance of an abolished agency and to reestablish the encumbrance under the appropriate newly created or continuing board, and reappropriates the amounts encumbered.

Same as the Executive, but rather than specifying that encumbrances may be reestablished to a licensing board established in Chapter 4744. of the Revised Code, specifies that they may be reestablished to the State Vision Professionals Board and the State Speech and Hearing Professionals Board.

Same as the House, but adds the Ohio Occupational Therapy, Physical Therapy, and Athletic Trainers Board to the list of boards to which encumbrances may be reestablished.

Same as the Senate.

## Executive

## As Passed by the House

## As Passed by the Senate

## As Enacted

**OBMCD32 General obligation debt service payments****Section: 518.10**

Specifies that certain appropriations of the bill are for the purpose of paying debt service and financing costs on general obligation bonds or notes of the state. Appropriates additional amounts to fully fund those costs if additional amounts are necessary.

**Section: 518.10**

Same as the Executive.

**Section: 518.10**

Same as the Executive.

**Section: 518.10**

Same as the Executive.

**OBMCD33 Lease rental payments for debt service****Section: 518.20**

Specifies that certain appropriations of the bill are for the purpose of making lease rental payments pursuant to leases and agreements related to certain bonds or notes of the state. Appropriates additional amounts to fully fund those costs if additional amounts are necessary.

**Section: 518.20**

Same as the Executive.

**Section: 518.20**

Same as the Executive.

**Section: 518.20**

Same as the Executive.

## Executive

## As Passed by the House

## As Passed by the Senate

## As Enacted

**OBMCD34 Authorization for Treasurer of State and OBM to effectuate certain debt service payments****Section: 518.30**

Directs OBM to process payments from general obligation and lease rental payment appropriation items during the FY 2018-FY 2019 biennium relating to bonds or notes issued under Sections 2i, 2k, 2l, 2m, 2n, 2o, 2p, 2q, 2r, 2s, and 15 of Article VIII, Ohio Constitution, and Chapters 151., 152., and 154. of the Revised Code. Requires payments to be made upon certification by the Treasurer of State of the dates and the amounts due on those dates.

**Section: 518.30**

Same as the Executive.

**Section: 518.30**

Same as the Executive.

**Section: 518.30**

Same as the Executive.

## Executive

## As Passed by the House

## As Passed by the Senate

## As Enacted

**OBMCD35 State and local rebate authorization****Section: 521.10**

Appropriates, from the funds designated by or pursuant to the applicable proceedings authorizing the issuance of state obligations, amounts computed at the time to represent the portion of investment income to be rebated or amounts in lieu of or in addition to any rebate amount to be paid to the federal government in order to maintain the exclusion from gross income for federal income tax purposes of interest on those state obligations under section 148(f) of the Internal Revenue Code. Requires OBM to approve and voucher rebate payments.

**Section: 521.10**

Same as the Executive.

**Section: 521.10**

Same as the Executive.

**Section: 521.10**

Same as the Executive.

**OBMCD36 Statewide indirect cost recovery****Section: 521.20**

Appropriates from available receipts amounts required for statewide indirect costs when the Director of OBM has determined that an appropriation made to a state agency for this purpose is insufficient.

**Section: 521.20**

Same as the Executive.

**Section: 521.20**

Same as the Executive.

**Section: 521.20**

Same as the Executive.

## Executive

## As Passed by the House

## As Passed by the Senate

## As Enacted

**OBMCD37 Transfers on behalf of the statewide indirect cost allocation plan****Section: 521.30**

(1) Prohibits total transfers made from the GRF by the Director of OBM under these provisions from exceeding the amounts transferred into the GRF for the purpose of recovering statewide indirect costs under R.C. 126.12.

(2) Allows the director of an agency to certify to the Director of OBM the amount of expenses not allowed to be included in the Statewide Indirect Cost Allocation Plan (SWICAP) under federal regulations, from any fund included in the SWICAP, prepared as required by R.C. 126.12.

(3) Permits the Director of OBM, upon determining that no alternative source of funding is available to pay for such expenses, to transfer funds from the GRF to the fund for which the certification is made up to the amount of the certification. Requires the director of an agency receiving such funds to include a request for funding for such activities from an alternative source as part of the next budget submission.

(4) Allows the director of an agency to certify to the Director of OBM the amount of expenses paid in error from a fund included in the SWICAP. Allows the Director of OBM

**Section: 521.30**

(1) Same as the Executive.

(2) Same as the Executive.

(3) Same as the Executive.

(4) Same as the Executive.

**Section: 521.30**

(1) Same as the Executive.

(2) Same as the Executive.

(3) Same as the Executive.

(4) Same as the Executive.

**Section: 521.30**

(1) Same as the Executive.

(2) Same as the Executive.

(3) Same as the Executive.

(4) Same as the Executive.

## Executive

## As Passed by the House

## As Passed by the Senate

## As Enacted

to transfer cash from the fund from which the expenditure should have been made into the fund from which the expenses were erroneously paid, up to the amount of the certification.

(5) Allows the director of an agency to certify to the Director of OBM the amount of expenses or revenues not allowed to be included in the SWICAP under federal regulations, for any fund included in the SWICAP, for which the federal government requires payment. Appropriates from the available receipts of such a fund, up to the amount of the certification, the amount required by the federal government if the Director of OBM determines that an appropriation made to a state agency is insufficient to make the payment.

(5) Same as the Executive.

(5) Same as the Executive.

(5) Same as the Executive.

**OBMCD38 Federal government interest requirements****Section: 521.40**

Authorizes the Director of OBM to designate the funds that are to retain their own interest earnings in order to reduce the payment of adjustments to the federal government, as determined by the Statewide Indirect Cost Allocation Plan prepared pursuant to R.C. 126.12(A).

**Section: 521.40**

Same as the Executive.

**Section: 521.40**

Same as the Executive.

**Section: 521.40**

Same as the Executive.

Executive

As Passed by the House

As Passed by the Senate

As Enacted

**OBMCD39 Federal Cash Management Improvement Act****Section: 521.50**

Allows the Director of OBM to cancel and reestablish all or part of encumbrances in like amounts within the funds identified by the plan required to be prepared under R.C. 131.36 for compliance with the Federal Cash Management Improvement Act. Appropriates the amounts necessary to reestablish all or part of the encumbrances.

**Section: 521.50**

Same as the Executive.

**Section: 521.50**

Same as the Executive.

**Section: 521.50**

Same as the Executive.

## Executive

## As Passed by the House

## As Passed by the Senate

## As Enacted

**DEVCD36 Transfer to the Tourism Fund****Section: 512.60**

Requires the Tax Commissioner, by October 20, 2018, to calculate the growth in FY 2017 revenue relative to FY 2016 from the sales tax on categories that have been determined to be related to tourism and to certify that amount to the Director of Budget and Management.

Allows the Director of Budget and Management, by October 31, 2018, to transfer from the GRF to the Tourism Fund (Fund 5MJ0) the amount certified by the Tax Commissioner, except that the transfer amount shall not exceed the amount transferred from the GRF to Fund 5MJ0 in FY 2018.

**Section: 512.60**

Same as the Executive.

Same as the Executive.

**Section: 512.60**

Same as the Executive.

Same as the Executive.

**Section: 512.60**

Same as the Executive.

Same as the Executive.

## Executive

## As Passed by the House

## As Passed by the Senate

## As Enacted

**Fiscal effect: Allows the cash transfer of up to around \$10 million to \$11 million from the GRF to the Tourism Fund (Fund 5MJ0) to pay for the activities of the Office of TourismOhio in FY 2019. The Tourism Fund is currently funded under a pilot program for the five-year period from FY 2014 to FY 2018 under the manner described above, as authorized in S.B. 314 of the 129th General Assembly; thus this provision allows this funding arrangement to continue for FY 2019.**

**Fiscal effect: Same as the Executive.**

**Fiscal effect: Same as the Executive.**

**Fiscal effect: Same as the Executive.**

## DEVCD21 Local Government Innovation

**Section: 259.30**

Requires Fund 5KN0 appropriation item 195640, Local Government Innovation, to be used to make loans and grants to political subdivisions under the Local Government Innovation Program.

Allows up to \$275,000 of the line item to be used in each fiscal year for administrative costs.

No provision.

**Section: 259.30**

Same as the Executive.

Same as the Executive.

No provision.

**Section: 512.160**

No provision.

No provision.

Requires the Director of Budget and Management to transfer the unexpended, unencumbered cash balance in the Local Government Innovation Fund (Fund 5KN0) to the GRF at the beginning of FY 2018.

**Section: 512.160**

No provision.

No provision.

Same as the Senate.

Executive

As Passed by the House

As Passed by the Senate

As Enacted

Appropriation Language**EDUCD55 Federal Education Grants Fund****Section: 265.370**

Requires the Superintendent of Public Instruction to certify to the OBM Director the unexpended, unencumbered cash balances of the Neglected and Delinquent Education Fund (Fund 3090), the Advanced Placement Fund (Fund 3EK0), the Miscellaneous Nutrition Grants Fund (Fund 3GF0), the School Climate Transformation Fund (Fund 3GP0), the Project Aware Fund (Fund 3GQ0), the JAVITS Gifted and Talented Students Fund (Fund 3GZ0), and the Head Start Collaboration Project Fund (Fund 3H90). Permits the Director to transfer the cash balances of those funds to the Department of Education Federal Education Grants Fund (Fund 3HF0) upon receipt of the certification.

**Section: 265.370**

Same as the Executive.

**Section: 265.370**

Same as the Executive.

**Section: 265.370**

Same as the Executive.

Executive

As Passed by the House

As Passed by the Senate

As Enacted

**GOVCD1 Ohio Institute of Technology**

**R.C. 107.71**

Establishes the Ohio Institute of Technology within the Office of the Governor and requires the office to do all of the following:

- (1) Formulate and implement a state strategy to identify methods for using technology, research, and development to create positive results for citizens and businesses of this state and to improve the operations of state government;
- (2) Prioritize, coordinate, and focus all state-funded research;
- (3) Identify emerging technologies and advocate for the research and application of technologies that may have a significant positive impact on Ohio's economy or workforce;
- (4) Advocate for and coordinate research sponsored by state institutions of higher education regarding technologies that may have a significant positive impact on Ohio's economy or workforce;
- (5) Identify methods to increase collaboration between state institutions of higher education; private, not-for-profit entities; and other private entities to

**R.C. 107.71**

Same as the Executive.

- (1) Same as the Executive.
- (2) Same as the Executive.
- (3) Same as the Executive.
- (4) Same as the Executive.
- (5) Same as the Executive.

No provision.

- (1) No provision.
- (2) No provision.
- (3) No provision.
- (4) No provision.
- (5) No provision.

No provision.

- (1) No provision.
- (2) No provision.
- (3) No provision.
- (4) No provision.
- (5) No provision.

## Executive

## As Passed by the House

## As Passed by the Senate

## As Enacted

accelerate product or patent incubation and commercialization of new and leading technologies in Ohio;

(6) Manage the continued implementation of the Ohio Innovation Exchange and the Ohio Federal Research Network;

(6) Same as the Executive.

(6) No provision.

(6) No provision.

(7) Advise the Governor on technology and issues relevant to the duties of the office;

(7) Same as the Executive.

(7) No provision.

(7) No provision.

(8) Perform such other duties as may be prescribed by the Governor.

(8) Same as the Executive.

(8) No provision.

(8) No provision.

Requires the office to issue an annual report by December 31 of each year detailing the office's state strategy and the office's progress toward initial and updated goals established under the state strategy.

Same as the Executive.

No provision.

No provision.

Requires the Governor to appoint a Chief Innovation Officer to serve as executive director of the office, and such other staff as may be necessary to manage and perform the duties of the office. Specifies the qualifications necessary to be appointed Chief Innovation Officer.

Same as the Executive.

No provision.

No provision.

**Fiscal effect: Funding for the operating costs of the Institute, and its planned three employees, is provided through OBM's budget in GRF line item 042420, Ohio Institute of Technology, with proposed appropriations of \$750,000 each fiscal year.**

**Fiscal effect: Same as the Executive, but reduces appropriations for item 042420 to \$738,750 each fiscal year.**

## Executive

## As Passed by the House

## As Passed by the Senate

## As Enacted

**RDFCD6 Medicaid Local Sales Tax Transition Fund****Sections: 387.20, 512.50**

Creates the Medicaid Local Sales Tax Transition Fund (Fund 7104) in the State Treasury. Specifies that the fund is to consist of money transferred to it and that the fund be used to mitigate the effects of, and assist in the adjustment to, the reduced sales tax revenues of counties and affected transit authorities caused by the repeal of sales tax collected by Medicaid health insuring corporation on health care service transactions.

Specifies that transition payments use the counties' and transit authorities' annualized Medicaid sales tax revenues during the calendar years 2015 and 2016 and that payments consist of two parts: (a) full replacement of the calculated foregone Medicaid sales tax revenue in CY 2017, which will occur during the period from October 2017 through December 2017 and (b) payments that reflect a computation of the ability of the counties and transit authorities to reasonably adjust to the effects of foregone Medicaid sales tax revenues.

**Sections: 387.20, 512.50**

Same as the Executive.

Same as the Executive.

**Sections: 387.20, 512.50**

Same as the Executive.

Same as the Executive.

**Sections: 387.20, 512.50, and 512.27**

Same as the Executive.

Same as the Executive.

## Executive

## As Passed by the House

## As Passed by the Senate

## As Enacted

Requires all counties and affected transit authorities, if the Tax Commissioner orders cessation of collection of sales and use tax on transactions of Medicaid health insuring corporations, by October 15, 2017, to establish a County and Transit Authority Medicaid Sales Tax Transition Fund to receive transition payments from the state. Specifies the amount that is to be paid to each county and affected transit authority. Requires the Tax Commissioner, by November 1, 2017, to pay the amount specified in the bill to each county and transit authority.

Same as the Executive.

Same as the Executive, but specifies that the total amounts of the payments to counties and transit authorities will be made in two equal payments, the first one-half to be paid by November 1, 2017 and the second one-half to be paid in January 2018.

Same as the Senate.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
<p>Fiscal effect: Appropriates \$207 million from FY 2017 GRF ending balance, if the Director of Budget and Management determines that sufficient GRF revenue is available, to Fund 7104 item 110997, Medicaid Local Sales Tax Transition Fund, for these payments. Of the \$207 million, about \$49 million is deemed by the executive as a direct replacement for lost local FY 2017 revenue and the remaining \$158 million is to be distributed according to the formulas that are based on the ability of each county and transit authority to adjust to the effects of foregone Medicaid sales tax revenues. The dollar amounts to be distributed to each county from the appropriation are specified in Section 387.20 of the bill.</p>	<p>Fiscal effect: Same as the Executive.</p>	<p>Fiscal effect: Same as the Executive, though with a difference in the timing of payments.</p>	<p>Fiscal effect: Same as the Senate, but the funding would come from a transfer of \$207 million from unclaimed funds to Fund 7104, or from a transfer of \$200 million from the Health and Human Services Fund (Fund 5SA4), instead of from the FY 2017 GRF ending balance (see OBMCD31 and OBMCD45).</p>

Executive

As Passed by the House

As Passed by the Senate

As Enacted

Other Taxation Provisions

TAXCD85 Income tax: separately report revenue from business income

	R.C. 5747.031	R.C. 5747.031	R.C. 5747.031
No provision.	Requires the Department of Taxation to separately compute and report to the Office of Budget and Management (OBM), and requires OBM to separately state in its reports of actual and estimated revenues, the amount of income tax revenue arising from the taxation of business income taxable at 3% and the amount of such revenue arising from nonbusiness income taxable under the graduated rate schedule.	Same as the House, but requires the Department of Taxation to report (1) the tax liability, before credits, arising from the taxation of business income taxable at 3%, (2) the liability arising from nonbusiness income taxable under the graduated rate schedule, and (3) the total amount of claimed income tax credits. (Under current law, business income is deductible up to \$250,000, and business income in excess of that is taxed at a rate of 3%; all other (nonbusiness) income, such as wages, investment income, and retirement income, is taxable under the graduated rate schedules.)	Same as the Senate.
	<b>Fiscal effect: Possible minimal increase in Department of Taxation administrative costs to compute and report separately revenue from these two sources.</b>	<b>Fiscal effect: None. The Department began reporting these amounts starting with release of data for taxable year 2015.</b>	<b>Fiscal effect: Same as the Senate.</b>